

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 19-C-322

EDWARD KUHN,

Defendant.

ORDER OF CONTEMPT AGAINST EDWARD KUHN

On March 20, 2024, Defendant Edward Kuhn was ordered to appear before this court to show cause why he should not be held in contempt for his failure to comply with the court's June 28, 2019 Judgment and Permanent Injunction (Dkt. No. 9). At the hearing, there was no dispute that Kuhn remains non-compliant with the Injunction, despite substantial efforts by the government (including requesting the appointment of a receiver in September 2023). The court now finds that there are sufficient grounds to hold Kuhn in contempt. Specifically, the court finds that Kuhn has continued to fail to deposit withheld employment taxes, to timely file and pay when due the federal employment and unemployment tax obligations incurred by his business, and to pay those taxes when due. As a result of these continuing failures, Kuhn has incurred additional unpaid tax liabilities. For these reasons, and pursuant to 18 U.S.C. § 401, this court determines that Kuhn's continued violation of the Injunction warrants additional sanctions.

IT IS THEREFORE ORDERED that:

1. Defendant Edward Kuhn shall immediately cease operating a business that employs, hires, or maintains employees.

2. For a period of ten years, Edward Kuhn is prohibited from occupying any position within a business for which he would have the responsibility for collecting, truthfully accounting for, paying, withholding, or filing any taxes pursuant to the Internal Revenue Code, including but not limited to employment taxes.
3. Kuhn may seek to purge himself of contempt and the prohibition described in the preceding paragraph by demonstrating that he is capable of operating a business without violating federal tax laws and the Judgment and Permanent Injunction. To do so, he must provide the counsel for the United States with information and documents to prove his abilities and consult with the counsel for the United States regarding the information and documents provided.
4. After satisfying the requirements of the preceding paragraph, Kuhn may petition the court to amend the order of contempt.

IT IS FURTHER ORDERED that a copy of this Order be served on Kuhn by the United States Marshals Service within 21 days of the date of this Order.

Dated at Green Bay, Wisconsin this 21st day of March, 2024.

s/ William C. Griesbach

William C. Griesbach
United States District Judge